

**Office of Financial Operations (FMO)  
Assurance & Risk Management Division  
(FMO A&RMD)**



**Integrated Plan of Action and Milestones  
(PoAM) for DON Statement of Budgetary  
Resources (SBR) Assertion User Guide**

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**17 November 2011**

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Version 1.0

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# 1. Introduction

## a. Purpose of the Integrated PoAM User Guide

The User Guide for the Integrated Plan of Action and Milestones (PoAM) for the Statement of Budgetary Resources (SBR), from this point forward to be referenced as the Integrated PoAM, provides Navy personnel supporting the DON Financial Improvement Plan (FIP) with guidance for accessing and navigating the Integrated PoAM. The guide also serves as a comprehensive resource for FIP Managers to develop and align Command FIPs to the Integrated PoAM by 30 December 2011.

## b. What is the Integrated PoAM and why is it important?

The Office of Financial Operations (FMO) Assurance & Risk Management Division (A&RMD) led the development of the Integrated PoAM<sup>1</sup> to provide a robust and comprehensive plan that includes tasks, roles and responsibilities, and major milestones necessary to prepare the DON for an assertion of the SBR by Q4 FY2013<sup>2</sup>. Using the Office of the Under Secretary of Defense – Comptroller (OUSD-C) Financial Improvement and Audit Readiness (FIAR) methodology as a baseline, FMO A&RMD led the development of the Integrated PoAM through a series of working sessions with Commands and Service Providers throughout FY2010-2011. Additionally, subject matter experts (SMEs) from FMO, each Command, and DON Service Providers provided input into the detailed tasks and milestones within each of the SBR segments to enhance validity with the field and promote stakeholder buy-in.

The Integrated PoAM is a living document that tracks resources, milestones, and current progress against the 4Q FY2013 goal, while supporting the Navy's overall goal of traceability, supportability, sustainability, and repeatability of its financial management processes.

The Integrated PoAM provides an integrated path for DON audit readiness, promotes active collaboration with its service providers including DFAS-CL, DFAS-CO, DCMA, DCPAS, and DLA, and establishes timelines and milestones to meet assertion dates. In addition, the Integrated PoAM documents roles and responsibilities across the DON and applies them consistently at each of the Commands.

### Integrated PoAM Purpose

- Plan, program and monitor actions, tasks and milestones
- Identify lead and support organizations
- Define roles and responsibilities
- Track and prioritize resources
- Identify Critical Success Factors
- Identify “Dealbreakers” and risks impacting key milestones
- Inform decision-makers

## c. Why are Command FIPs important?

The Integrated PoAM serves as a management tool that the Navy will use to prepare for SBR audit assertion. FIP Managers will use the Integrated PoAM as the foundation for their individual Command Financial Improvement Plans (Command FIPs).

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<sup>1</sup> The Integrated PoAM for Existence & Completeness will be created in second quarter of FY2012 (Notional)

<sup>2</sup> Secretary of Defense Memorandum 13 October 2011, Improving Financial Information and Achieving Audit Readiness

Command FIPs are critical to the overall success of the Integrated PoAM effort and the timely realization of the Q4 FY2013 SBR assertion date, as the information captured in Command FIPs will enable FMO A&RMD to further refine segment assertion strategies, align Command FIP activities to audit readiness initiatives, and monitor progress by segment. Additionally, by developing Command FIPs and sharing them on the FIP Tool, FIP Managers can leverage lessons learned, best practices, and task execution efficiencies that their counterparts are using to reach assertion goals. Finally, FIP Managers can use the information in their Command FIPs to help their Commands manage resources throughout the DON audit readiness effort.

## d. Access to the Integrated PoAM

The FIP Tool serves as the repository for the Integrated PoAM and all Command FIPs as they are developed and maintained. Follow the steps below to locate the Integrated PoAM on the FIP Tool.

1. Log on to the FIP Tool via the following link: <https://www.fmosystems.navy.mil/FIP>
2. Click on the "Projects and Plans" tab on the of left of the screen
3. Locate "Enterprise-wide Projects" near the end of the list of projects
4. Select Project ID #563 - "DON FIP Command POAM Submission December 2011"
5. Open the corresponding attachment for either the Microsoft Project version or Microsoft Excel version of the Integrated PoAM

To obtain access to the FIP Tool as a new user, register by clicking the "New User" button on the following link: [https://www.fmosystems.navy.mil/FIP/form\\_login.cfm](https://www.fmosystems.navy.mil/FIP/form_login.cfm).

## 2. Integrated PoAM Structure

### a. Overview

The Integrated PoAM contains information structured around seven building blocks. These include:

1. **Management Attributes** - Provides users with information required to perform resource, time management, and task execution planning for activities detailed in each of the Integrated PoAM sections and sub-sections.
2. **Sections** - The Integrated PoAM is divided into four sections focused around primary drivers of successful audit readiness preparation and execution. The sections are: 1) Financial Environment, 2) Data and Document Management, 3) Communications and Governance, and 4) Human Resource Management.
3. **Sub-Sections** - Section 1 of the Integrated PoAM, Financial Environment, is further divided into sub-sections aligned with identified Critical Success Factors (CSFs) for Achieving Audit Readiness. Incorporating the CSFs into the substructure of the Integrated PoAM focuses efforts and tasks and increases the traceability, sustainability, and reportability of the Integrated PoAM.
4. **Segment Assertion Sub-Sections and FIAR Guidance** - The Segment Assertion sub-sections of the Integrated PoAM document the tasks and milestones necessary to assert each segment (i.e., Civilian Payroll, MILSTRIPs, Transportation of People, Reimbursable Work Orders – Performer, Reimbursable Work Orders – Grantor, Financial Statement Compilation and Reporting, Funds Balance with Treasury, Military Payroll, and Other Contractual Services).

5. **Command Level Tasks and Execution Activities** - Certain sections of the Integrated PoAM require direct and active Command level engagement and execution. Command-level tasks and execution activities are addressed in two sections of the Integrated PoAM: Section 1, Financial Environment, and Section 4, Human Resource Management.
6. **FMO A&RMD Level Tasks and Execution Activities** - The segment assertion milestones are the dates by which tasks must be complete in order to meet the DON SBR Q4 FY2013 assertion deadline.
7. **Segment Assertion Milestones** – These are the dates by which tasks must be completed in order to meet the DON SBR assertion deadline of Q4 FY2013.

## b. Management Attributes

Management attributes are noted by the column titles within the Integrated PoAM and provide users with the information required to perform resource, time management, and task execution planning for the activities detailed in each of the Integrated PoAM sections and sub-sections. Figure 2.1 below presents the first two lines of the Integrated PoAM. The first row contains the management attributes of the Integrated PoAM.

**Figure 2.1 – Integrated PoAM Management Attributes**

WBS	FIAR Phas	Task Name	Planned Start	Planned Finish	Duration	Lead Organization	Support Organizations	Predecr	Succe	Assertion Date (Deadline)	Actual Start
1.6.3		Complete Assertion Package for ***REIMBURSABLE WORK ORDERS - PERFORMER***	Sat 10/1/11	Thu 6/21/12	181.5 days	FMO-4 (Erica Gaddy) 202-685-0791	Echelon II Commands			Sat 6/30/12	NA

To promote a shared understanding of the Integrated PoAM and the information it contains, the definitions of the management attributes found in the columns of the Integrated PoAM are presented below in Table 2.1.

**Table 2.1 – Integrated PoAM Column Name Definitions**

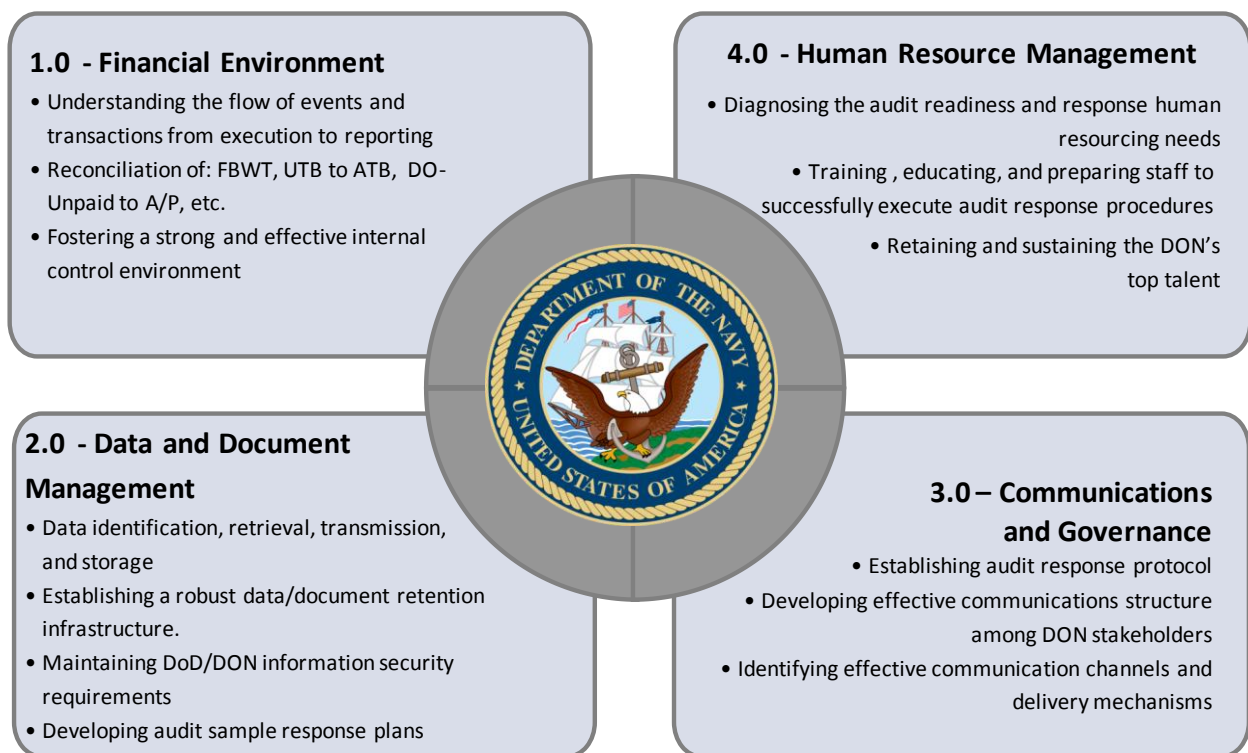
Management Attribute	Definition
<b>WBS</b>	The Work Breakdown Structure (WBS) defines and groups a project's discrete work elements in a way that helps organize and define total work scope for projects.
<b>FIAR Phase</b>	A crosswalk reference that annotates specific PoAM task alignment with the requisite FIAR Methodology Phase, Key Tasks, Activities, Detailed Activities and Resulting Work Products as applicable.
<b>Task Name</b>	A descriptive field, presenting an activity that has a beginning and an end. The PoAM is comprised of activities, which when completed, will demonstrate the successful achievement of the related audit readiness milestone.
<b>Planned Start</b>	The scheduled start of a task.
<b>Planned Finish</b>	The scheduled finish for a task.
<b>Duration</b>	The time span, in days, required to complete a task.
<b>Lead Organization</b>	The assigned organization is responsible for the overall management of the specific task and related work to which the WBS and resources correspond. A Point of Contact and Contact Information are listed for each Lead Organization as they are accountable and responsible for communicating with stakeholders and coordinating efforts to complete the execution of the task.
<b>Support Organization</b>	The assigned organization that is responsible for supporting the execution and management of specific tasks in coordination with the Lead Organization.

Management Attribute	Definition
<b>Predecessor</b>	Designated date by which a task must start or finish before another dependent task can start or finish.
<b>Successor</b>	Designated date by which a task must start or finish until another task starts or finishes.
<b>Assertion Date</b>	A set completion date for each Segment Assertion Package.
<b>Actual Start</b>	The authentic start date (and time) that the task commenced. The date can be entered directly or calculated based on percent complete once status has been reported against a task. Once an actual start date has been reported, historical actual start dates should not change.
<b>Actual Finish</b>	The authentic finish date (and time) that the task was completed. The date can be entered directly or calculated based on a percent complete value of 100%. Once a finish date has been claimed, historical actual finish dates should not change.

## c. Sections

The Integrated PoAM is divided into four sections focused around primary drivers of successful audit readiness preparation and execution. The sections are: Financial Environment, Data and Document Management, Communications and Governance, and Human Resource Management. Figure 2.2 presents the four sections, along with additional detail.

**Figure 2.2 – Integrated PoAM Sections**



## d. Sub-Sections

Section 1 of the Integrated PoAM, Financial Environment, is further divided into sub-sections aligned with identified Critical Success Factors (CSFs) for Achieving Audit Readiness. Incorporating the CSFs into the substructure of the Integrated PoAM serves to focus efforts and tasks and to increase the traceability, sustainability, and reportability of the Integrated PoAM. Table 2.2 below presents and further defines the Integrated PoAM sub-sections.

**Table 2.2– Integrated PoAM Sub-Sections**

Integrated PoAM Section	Integrated PoAM Sub-Section	Sub-Section Definition
1. Financial Environment	Risk and Assessment Planning	Assessing the risk of error inherent in the Navy's financial statements (SBR) and aligning segment scope and plans to areas of highest risk; also includes planning for testing execution and corrective action
	PoAM Management and Reporting	Proactively managing against established detailed plans and milestones, including use of reporting tools such as dashboards and critical path charts
	Trial Balance and Account Reconciliation	Establishing sustainable processes to reconcile adjusted and unadjusted trial balances and account level transaction detail to SBR
	Beginning Balance Verification	Ensure transaction universe supporting Unobligated Balances and Unpaid Obligations from prior years can be identified and reconciled
	IT Controls	Documenting, testing and asserting to the reliability of General IT Controls which support key financial management systems and spreadsheets
	FY2012 Segment Assertions	Specific tasks, work products stakeholder organizations and compilation activities corresponding with and organized by FY2012 segment assertion milestones.
	FY2013 Segment Assertions	Specific tasks, work products stakeholder organizations and compilation activities corresponding with and organized by FY2013 segment assertion milestones.

## e. Segment Assertion Sub-Sections, Tasks, and FIAR Guidance

The Segment Assertion sub-sections of the Integrated PoAM document the tasks and milestones necessary to assert each segment (i.e., Civilian Payroll, MILSTRIPs, Transportation of People, Reimbursable Work Orders – Performer, Reimbursable Work Orders – Grantor, Financial Statement Compilation and Reporting, Funds Balance with Treasury, Military Payroll, and Other Contractual Services). Corresponding with the FIAR Guidance Methodology, the tasks represent all activities required to successfully compile a segment assertion package. The tasks and resulting work products required to assert each segment are the same in each segment assertion sub-section and are directly aligned to the November 2011 FIAR Guidance. The specific reference to the FIAR Guidance tasks and resulting work products can be found on pages 29-40 of the November 2011 FIAR Guidance document.

### How is FIAR Guidance used in the Integrated PoAM?

- FIAR Guidance directly drives tasks in the Integrated PoAM
- Specific reference to Integrated PoAM tasks can be found on pages 29-40 of the November 2011 FIAR Guidance document

## f. Command Level Tasks and Execution Activities

Certain sections of the Integrated PoAM require direct and active Command level engagement and execution. These Command Level tasks and execution activities are addressed in two sections of the Integrated PoAM: 1) Financial Environment and 2) Human Resource Management. Within the Financial Environment section, there are only three sub-sections that apply directly to Commands: 1) PoAM Reporting and Management, 2) FY12 Segment Assertions, and 3) FY13 Segment Assertions. Command FIP Managers are responsible for the Command Level Tasks and execution activities documented below.

The Integrated PoAM identifies two types of Command Level tasks: 1) Segment Assertion tasks, and 2) Program Management tasks. These are defined below.

- Segment Assertion Tasks** - There are 12 Segment Assertion tasks that are replicated across all nine segments of a Command FIP build-out. Segment Assertion tasks include: Execute Control Tests, Execute Tests of Existence of Supporting Documentation, Validate Corrective Action Plan(s), and others.
- Program Management Tasks** - There are five Program Management tasks which do not need to be replicated across all nine segments. These tasks must be addressed one time in a Command FIP. These tasks include PoAM Management and Human Resource activities including: Deliver Monthly FIP updates to FMO A&RMD, Identify and Analyze Personnel Resources, Perform On-Boarding and Training

**Table 2.3 – Command Level Tasks and Execution Activities**

Integrated PoAM Section/ Sub-Section	Command Level Task	Task Type	Execution Activities
Financial Environment/PoAM Management and Reporting	Develop FIP PoAM in Accordance with FMO A&RMD Integrated PoAM and Deliver to FMO A&RMD	Program Management	Develop a Command-specific FIP depicting the detailed tasks, activities and roles and responsibilities the Command will execute to produce the resulting work products in-line with the Integrated PoAM established dates and milestones.
	Deliver monthly FIP PoAM updates to FMO A&RMD	Program Management	Actively participate in routine reporting of FIP status to FMO in support of overall program progress monitoring and management.
Financial Environment/ FY2012/FY2013 Segment Assertions	Provide Requisite Systems Information	Segment Assertion	Report systems inventory; identify end-users' roles and locations.
	Execute Control Tests – 1 <sup>st</sup> Round	Segment Assertion	Execute the FMO A&RMD developed test plan to assess the operating effectiveness of identified control activities.
	Execute Tests of Existence of Supporting Documentation – 1 <sup>st</sup> Round	Segment Assertion	Execute the FMO A&RMD developed test of existence of supporting documentation plan to evaluate the quality of supporting documentation for all relevant financial statement assertions.
	Validate Corrective Action Plans	Segment Assertion	Based upon results of control and supporting documentation testing, leverage command-level expertise to validate FMO A&RMD's Corrective Action Plan(s).



	Develop Budget Estimates for Corrective Action Plans	Segment Assertion	Provide detailed estimates of required resources needed to execute Corrective Action Plan(s) (i.e. FTEs and funds)
	Prepare Budget Justification for Corrective Action Plans	Segment Assertion	Prepare and submit budget justification/resource management decision materials as needed.
	Execute Corrective Action Plans	Segment Assertion	Execute systems, process, controls, and documentation changes included in Corrective Action Plan(s).
	Update Requisite Systems Information	Segment Assertion	Prepare for 2nd round of testing - Update systems information based upon results of 1st round of testing and Corrective Action Plan(s).
	Execute Control Tests – 2 <sup>nd</sup> Round	Segment Assertion	2nd Round of Control Testing - Execute the FMO A&RMD developed test plan to assess the operating effectiveness of identified control activities.
	Execute Tests of Existence of Supporting Documentation – 2 <sup>nd</sup> Round	Segment Assertion	2nd Round of Test of Existence of Supporting Documentation - Execute the FMO A&RMD developed test plan to evaluate the quality of supporting documentation for all relevant financial statement assertions.
	Support Compilation of Process and Systems Documentation	Segment Assertion	Support FMO A&RMD's compilation of final "audit ready" process and systems documentation that reflects the current, integrated process and systems environment.
	Support Compilation of Assertion Package	Segment Assertion	Support FMO A&RMD's compilation of test results evaluations, demonstrating that reasonable sufficient and appropriate supporting documentation exists to assert audit readiness.
Human Resource Management	Identify and Analyze Personnel Resources	Program Management	Define roles and responsibilities, assess personnel resource requirements, perform capabilities gap analysis and identify available resources. Perform training assessments and recruit and hire based on capabilities gap analysis.
	Perform On-Boarding and Training Duties	Program Management	Develop and provide on-boarding material to establish assessment and audit teams. Provide materials and execute workshops to educate assessment and audit resources.
	Execute and Sustain Human Resource Tasks	Program Management	Determine roles and responsibilities and performance metrics of assertion team resources. Communicate expectations to leadership and incorporate assertion teams in governance. Incorporate audit requirements in career paths and position descriptions and execute performance evaluations.

## g. FMO A&RMD Level Tasks

In addition to tasks that require direct and active Command engagement, the Integrated PoAM also identifies tasks where Commands play a supporting role. For example, FMO A&RMD Level Tasks, commonly executed by either FMO A&RMD, the Defense Finance and Accounting Services (DFAS), or another key Service Provider, may require Commands to occasionally provide input and expertise by participating. This will be coordinated by a working group session or by responding to data call. The primary distinction between a Command Level Task and an FMO A&RMD Level Task is that Commands are not required to address FMO A&RMD tasks in their Command FIPs.

## h. Segment Assertion Milestones

The segment assertion milestones are the dates by which tasks must be complete in order to meet the Q4 FY2013 DON SBR assertion deadline. Milestone dates were based upon input from Segment Program Managers (representatives from FMO A&RMD), Functional Segment Leads (representatives from Commands and other Service Providers), also leveraging additional input from Commands and Service Providers in working group sessions. The table below captures the task milestones by segment.

**Table 2.4 – Task Milestone by Segment**

Task	FIAR Activity	FY 2012 Segment Assertion					FY 2013 Segment Assertion			
		TOP	Civilian Payroll	RWO-P	RWO-G	MILSTRIPS	FCRP	OCS	FBWT	Military Payroll
Provide FMO Requisite Systems Information	1.2.3	12/9/11	12/7/11	12/7/11	12/7/11	12/14/11	1/13/12	3/23/12	2/28/12	2/28/12
Execute Control Tests - 1st Round	1.3.4	2/8/12	1/30/12	1/30/12	1/30/12	3/20/12	3/29/12	5/4/12	6/22/12	3/29/12
Execute Tests of Existence of Supporting Documentation - 1st	1.4.5	2/8/12	1/30/12	1/30/12	1/30/12	3/20/12	3/29/12	5/4/12	6/22/12	3/29/12
Estimates for Corrective Action Plans	2.3.1	3/19/12	3/14/12	3/14/12	3/14/12	5/10/12	5/18/12	6/29/12	10/2/11	9/27/12
Prepare Budget Justification for Corrective Action Plans	2.3.2	3/28/12	3/27/12	3/27/12	3/27/12	5/29/12	5/31/12	7/19/12	10/24/12	10/24/12
Validate Corrective Action Plans	2.2	3/28/12	3/27/12	3/27/12	3/27/12	5/29/12	5/31/12	7/19/12	10/24/12	10/24/12
Execute Corrective Action Plans	2.4	5/9/12	5/15/12	5/15/12	5/15/12	7/18/12	8/7/11	8/16/12	12/21/12	12/21/12
Update Requisite Systems Information	3.1.1	5/16/12	5/22/12	5/22/12	5/22/12	7/25/12	8/14/12	8/30/12	1/23/13	1/23/13
Execute Control Tests - 2nd Round	3.1.1 (c)	6/6/12	6/6/12	6/6/12	6/6/12	8/28/12	8/30/12	12/5/12	3/7/13	3/7/13
Execute Tests of Existence of Supporting Documentation - 2nd Round	3.1.1 (d)	6/6/12	6/6/12	6/6/12	6/6/12	8/28/12	8/30/12	12/5/12	3/7/13	3/7/13
Support Compilation of Process and Systems Documentation	4.1	6/25/12	6/25/12	6/25/12	6/25/12	9/26/12	9/26/12	12/24/12	3/27/13	3/28/13
Support Compilation of Assertion Package Segment Assertion Date	4.1	6/25/12	6/25/12	6/25/12	6/25/12	9/26/12	9/26/12	12/24/12	3/27/13	3/28/13
		6/30/2012	6/30/2012	6/30/2012	6/30/2012	9/30/2012	9/30/2012	12/31/2012	3/31/2013	3/31/2013

### 3. Command FIP Development

#### a. Value of Command FIPs

Command FIPs must be created and returned to FMO A&RMD by 30 December 2011. The development and maintenance of Command FIPs is critical to the overall success of the Integrated PoAM effort and the timely realization of the Q4 FY2013 SBR assertion date<sup>3</sup>. The information captured in Command FIPs will enable FMO A&RMD to further refine segment assertion strategies, align Command FIP activities to segment strategies, and monitor progress by segment. Additionally, by developing Command FIPs aligned to the Integrated PoAM and sharing Command FIPs on the FIP Tool, FIP Managers can leverage lessons learned, best practices, and task execution efficiencies that their counterparts are using to reach assertion goals. Finally, FIP Managers can use the information in their Command FIPs to determine the resources required to support the overall effort.

##### What this means to you?

- The Integrated PoAM is a tool the Navy can use to manage progress toward SBR assertion Q4 FY2013
- The Command FIP is a tool FIP Managers can use to manage the execution of activities to reach assertion milestones
- Command FIPs should be aligned to the Integrated PoAM
- FIP Managers will have autonomy to manage the execution of their own Command level tasks

#### b. Command FIP Template and Development

FMO A&RMD has developed a Command FIP template in Microsoft Project for FIP Managers to use as a guide when developing Command FIPs. We strongly recommend that each Command use Microsoft Project to develop their individual Command FIPs, however a Microsoft Excel template will be provided for those Commands who are unable to gain access to Microsoft Project. This template is also located on the FIP Tool.

The purpose of the Command FIP template is to minimize the level of effort associated with developing Command FIPs and to create a level of consistency in each of the plans. The structure of the Command FIP template is based on the elements described in Table 2.3 – Command Level Tasks and Execution Activities.

There are eleven tabs in the Command FIP template workbook. There is one tab each for “PoAM Management and Reporting” and “Human Resource Management”. There are nine tabs for the “Segment” assertion packages (one for each of the SBR segments). FMO A&RMD has prepopulated all of the tabs with the Command Level Tasks found in Table 2.3 – Command Level Tasks and Execution Activities. In addition, FMO A&RMD has prepopulated the milestones for each Command Level Task. **Note:** Each “Segment” tab has the same 12 tasks as captured in Table 2.3 – Command Level Tasks and Execution Activities.

FIP Managers are responsible for developing the execution activities and populating the template columns to support the Command Level Tasks. FIP Managers should have the flexibility to design and maintain their execution tasks according to their Command’s individual requirements. In order to properly develop the detail to support the execution activities, an excerpt of the Sample Command FIP is included in Section 5 of the User Guide. A complete version of the Sample Command FIP is located on

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<sup>3</sup> Secretary of Defense Memorandum 13 October 2011, Improving Financial Information and Achieving Audit Readiness

the FIP Tool. This document is designed to serve as a reference for FIP Managers, noting the level of detail required as individual Command FIPs are developed.

### c. Roles and Responsibilities

Below is a table with the roles and responsibilities of key stakeholders in the development of the Integrated PoAM and Command FIPs.

**Table 3.1 – Roles and Responsibilities**

Stakeholder	Responsibility
FMO A&RMD Segment Program Manager	Lead strategic, risk planning and communication efforts while coordinating assertion package compilation and sustainment plans in the development of the Integrated PoAM and Command FIPs.
FMO Division Leads	Liaise within FMO, contributing subject matter expertise to coordinate and ensure Command FIP level plans, activities, and deliverables are adequately developed.
Functional Segment Lead	Coordinate with the functional community to provide subject matter expertise, and support an examination by auditors after assertion throughout the PoAM management process.
FIP Managers	Provide support to Segment Lead and FMO A&RMD Program Manager to execute audit readiness activities (e.g., Command FIPs, monthly status reporting) supporting the development of the Integrated PoAM and examination by auditors after assertion.

## 4. Integrated PoAM Management & Interim Milestones

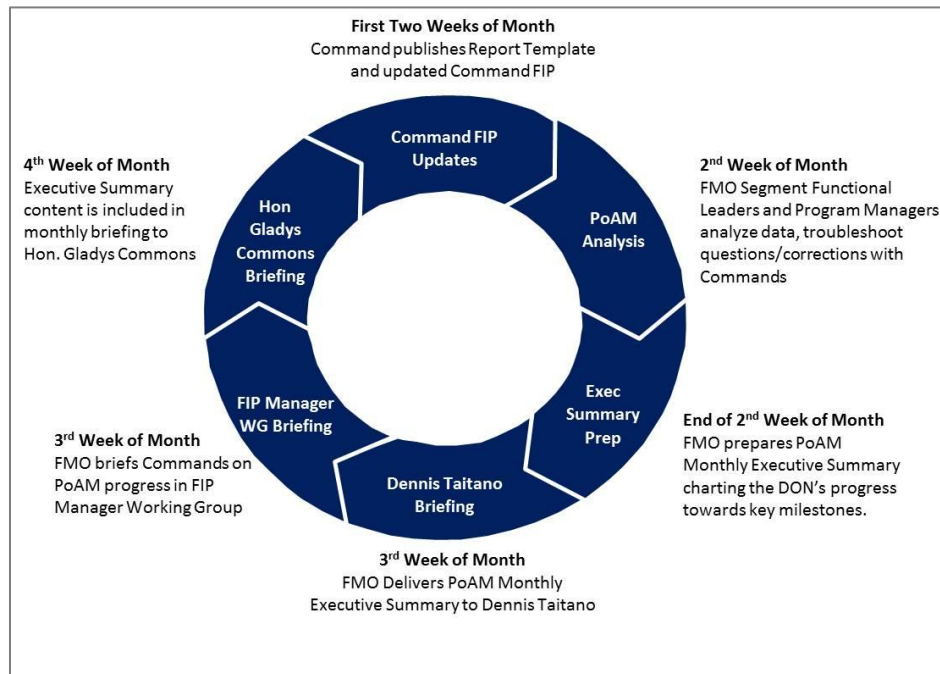
### a. Overall Integrated PoAM Management Processes

Once the Integrated PoAM and Command FIPs are uploaded to the FIP Tool, the ongoing management and monitoring process of assertion readiness activities will begin. The purpose of this management process is to inform Senior Management, FMO, Functional Segment Leads, Commands and other FIP stakeholders about progress against Integrated PoAM milestones. Additionally these routine management and monitoring processes will enable timely identification of issues that require escalation, inform the development of corrective actions, and to determine and disseminate best practices. The management process is as follows (exact dates are TBD):

- Each month, the Commands submit updates on their FIPs via the Monthly Reporting Template (described on the following page)
- FMO Segment Leads analyze the data and address questions/concerns with the Commands
- FMO delivers an Integrated PoAM Monthly Executive Summary to DASN FO Mr. Dennis Taitano, presenting the DON's progress towards key milestones
- FMO briefs the Commands on overall PoAM progress during the monthly FIP Manager Working Group
- A monthly Integrated PoAM Executive Summary is presented to ASN FM&C Ms. Commons. This monthly report will roll-up into an executive dashboard and aid in risk management

The overall management and monitoring process is visually depicted in Figure 4.1.

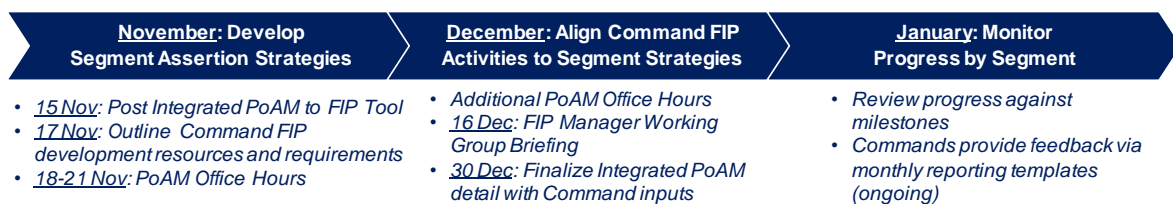
**Figure 4.1 – Overall PoAM Management Process**



## b. Immediate Integrated PoAM Effort Milestones

There are several important short-term milestones related to the refinement of the Integrated PoAM and development of Command FIPs.

**Figure 4.2 – Immediate Milestones**



- **15 November 2011:** FMO A&RMD provides Commands with an updated version of the Integrated PoAM, including the key tasks that require Command action.
- **17 November 2011:** During the FIP Manager Working Group, Commands receive a PoAM Package, containing this User Guide and the additional PoAM and FIP development resources described in section 5. Further, Commands will receive a Microsoft Project tutorial focused on the steps required to update a sample PoAM.
- **17 November to 30 December 2011:** Commands provide FMO A&RMD with feedback on the Integrated PoAM and develop and align the tasks supporting the PoAM milestones in their Command FIPs. During this period of time, FMO A&RMD will host PoAM Office Hours to address

any particular questions or challenges. No later than 30 December, the Commands provide their individual FIPs to FMO A&RMD by posting them on the FIP Tool.

- **Early January 2012:** FMO A&RMD provides Commands feedback on their individual FIPs and begins tracking Command progress against key milestones in the Integrated PoAM.
- **Ongoing:** Commands maintain their individual FIPs, providing monthly, scheduled updates to FMO A&RMD. FIP Managers from the Commands will participate in monthly FIP Manager Working Group sessions to ensure consistency and timeliness of updates to both Command FIPs and the Integrated PoAM, as well as to address questions and concerns.

### c. FIP Manager Reporting Responsibilities

In addition to creating their Command FIPs, FIP Managers will be responsible for reporting on their Command FIP progress, issues, and next steps on a monthly basis. To aid FIP Managers in creating their updates, a Monthly Reporting Template will be created. The template will be finalized during the FIP Manager Working Group Session in December.

## 5. Integrated PoAM Support Resources

### a. Integrated PoAM Package

FMO A&RMD has created a package of materials to support FIP Managers as they create their Command FIPs. The materials are: Integrated PoAM User Guide (this document), Sample Command FIP, Integrated PoAM FAQs, and an Integrated PoAM Fact Sheet.

#### Sample Command FIP

The Sample Command FIP is provided to demonstrate the level of detail and types of activities required for execution against Command FIP Tasks. The objective is for Command FIP Managers to use this sample to develop Command FIPs that are aligned to the Integrated PoAM, sufficiently support the Integrated PoAM milestones, and presented with a consistent level of detail. In providing this template, FMO A&RMD's intent is not to micro-manage the Integrated PoAM management process. However, FIP Managers are strongly encouraged to leverage this example as a way to substantiate the dates in individual Command FIPs in order to align them with the dates in the Integrated PoAM. We feel that this approach will best prepare FIP Managers to defend the status of their Command FIPs with Navy FMO leadership and effectively meet the 30 December 2011 deadline.

Provided to highlight the level of detail required in Command FIPs, Figure 5.1 presents an excerpt of a sample of a completed Command FIP for the Reimbursable Work Orders – Performer (RWO-P) segment assertion. A complete Sample Command FIP is available on the FIP Tool.

**Figure 5.1 – Sample Command FIP for RWO Segment**

Task	FIAR Phase	FIAR Activities	Planned Start	Planned Finish	Identified POC within Organization (Lead Name and Contact Number)	Back-up POC within Organization (Co-Lead Name and Contact Number)	Notes
Provide Requisite Systems Information				12/7/11	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890	Report RWO-P systems inventory; identify end-users' roles and locations.
Provide inventory of segment systems				11/16/11	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890	Leverage Document Retention Matrix
Identify system end-users				12/7/11	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890	Leverage Document Retention Matrix
Identify system end-user roles			10/1/11	12/7/11	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890	Leverage Document Retention Matrix
Identify location of end-users					Command FIP Manager		Leverage Document Retention Matrix
Electronically store SAAR forms for all prior & previous system end-users							Identify Document Retention matrix for all SAAR forms (including end-users no longer w/ the system) need to be retained

**FIAR Phase:** Command FIPs are aligned to the FIAR Guidance November 2011

**Planned Finish:** Milestone dates are prepopulated in the Command FIP Template.

**Identified POC:** Detailed assignment of points of contact at individual activity level increases transparency and accountability

**Task:** All Command Level Tasks detail the roles and responsibilities the Command will execute to produce work-products in-line with the dates and milestones in the Integrated PoAM.

**Task Detail:** Suggested level of detail for Command level tasks. Each Command should design and manage their execution activities according to their Command requirements.

**Notes:** Helpful to provide additional detail around execution activities to determine level of effort needed to execute

**Figure 5.2 – Sample Command FIP for RWO Segment (Microsoft Project View)**

Task Name	Start	Finish	Duration	Lead Organization	Supporting Organizations
5.1.2.3 Provide FMO Requisite Systems Information	10/3/11	12/7/11	45 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.1.1 Provide inventory of segment systems	10/3/11	11/16/11	31 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.1.2 Provide User Access Lists for Command-specific systems	10/3/11	12/7/11	43 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.1.3 Provide list of planned retired Command-specific systems	10/3/11	12/7/11	43 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.1.4 Electronically store SAAR forms for all prior & previous system end-users	10/3/11	12/7/11	45 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.1.4 Execute Control Tests - 1st Round	10/3/11	12/7/11	80 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.1 Analyze Control Testing Tool Kit	10/3/11	12/7/11	10 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.2 Facilitate controls testing training	10/3/11	12/7/11	46 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.3 Communicate execution challenges to FMO A&RMD	10/3/11	12/7/11	10 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.4 Download sample transactions from FIP Management Tool (MT)	10/3/11	12/7/11	2 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.5 Align Command resources to fulfill control testing strategy requirements	10/3/11	12/7/11	80 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890
5.2.6 Conduct control testing activities utilizing Testing Tool Kit	10/3/11	12/7/11	35 days	Command FIP Manager 123-456-7890	Command FIP Process Owner 123-456-7890

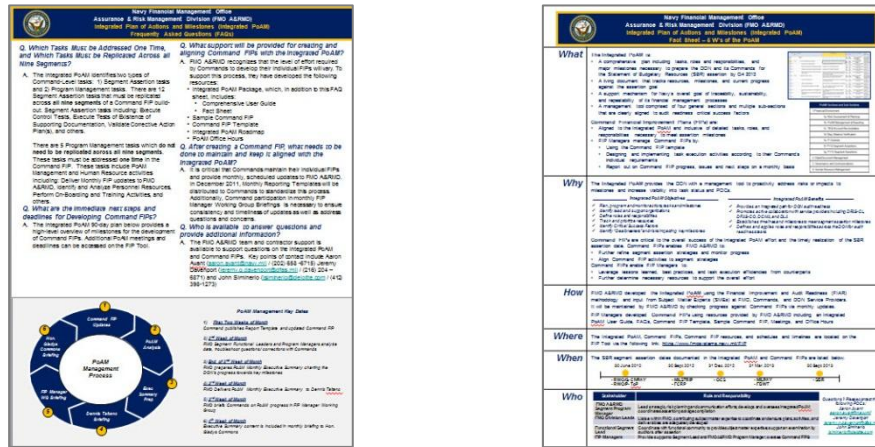
**Note:** All Command FIPs should be imported into Microsoft Project prior to sending to FMO A&RMD for simple integration into the Integrated PoAM.

## FAQs & Fact Sheets

Additional resources have been developed to provide further context around the Integrated PoAM and Command FIPs, including a Frequently Asked Questions (FAQ) document and one-page Fact Sheet. These documents, pictured on the next page, are available on the FIP Tool and are included in the Integrated PoAM Package.



Figure 5.3 – Sample FAQ and Fact Sheet



## b. PoAM Office Hours

During the Command FIP development process, FMO A&RMD will host recurring PoAM Office Hours. The purpose of these Office Hours will be to support FIP Managers' questions regarding the Integrated PoAM itself and the development of Command FIPs. There will also be a recurring FIP Manager call to discuss the status of the Integrated PoAM, to field questions, and suggestions or lessons learned. Finally, the week before the 30 December 2011 Command FIP development deadline, there will be Command FIP Calls to clarify any final questions.

## c. Points of Contact

Command representatives are invited to reach out the following points of contact with questions or concerns about the Integrated PoAM and Command FIPs:

Table 5.4 – Points of Contact

POC	Email	Topic Area
Aaron Avant	<a href="mailto:Aaron.avant@navy.mil">Aaron.avant@navy.mil</a>	PoAM Management
Erica Gaddy	<a href="mailto:Erica.gaddy@navy.mil">Erica.gaddy@navy.mil</a>	PoAM Operations
Alexa Raimondi	<a href="mailto:araimondi@deloitte.com">araimondi@deloitte.com</a>	PoAM Design and Integration
John Siminerio	<a href="mailto:jsiminerio@deloitte.com">jsiminerio@deloitte.com</a>	PoAM Structure and Operations